

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

**TEXTRON FINANCIAL CORPORATION :**

**STABILIS SPLIT ROCK JV, LLC : CIVIL ACTION NO:**

**V. : 3:CV-11-1957**

**VACATION CHARTERS, LTD., : (JUDGE CAPUTO)**

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**MOTION FOR ORDER DIRECTING RECEIVER,  
ROPA ASSOCIATES, LLC TO RELEASE  
DISPUTED FUNDS IN PAYMENT OF  
DEFENDANT'S IRS TAX LIABILITY**

**NOW COMES, VACATION CHARTERS, LTD.,** by and through its Attorney, Brian J. Cali, Esquire and moves this Court for a Order Releasing Funds held by Court Appointed Receiver, Ropa Associates, LLC, as follows:

1. An Order was entered by this Court on November 9, 2011 appointing ROPA Associates, LLC (the "Receiver") as Receiver to take possession of, manage, operate and preserve all of the Defendant's property, real, personal and mixed. See Order of November 9, 2011 attached as Exhibit "A".

2. Pursuant to the Order of November 9, 2011 the Receiver was required to operate, manage and control the assets of the Defendant, receive all payments,

rents and revenues and pay all operating expenses including taxes and insurance premiums. See Order of November 9, 2011 attached as Exhibit "A".

3. The Defendant notified the Receiver of various tax liabilities due and owing to the Pennsylvania Department of Revenue and the Internal Revenue Service. Said taxes resulted directly from operation of the business for which the Receiver was appointed.

4. The following tax liability is due and owing to the Internal Revenue Service:

Form 941	Tax Period Ending: 9/30.2011:	\$104,378.74
Form 941	Tax Period Ending: 12/31/2011:	<u>\$32,793.41</u>
<b>TOTAL TAX LIABILITY:</b>		<b>\$137,172.23</b>

5. The above stated taxes are derived from the following:

Federal Withholding:	\$60,781.32
Social Security Withholding:	\$15,859.58
Medicare Withholding:	\$5,478.94
Employers Social Security:	\$44,611.17
Employers Medicare:	<u>\$10,433.26</u>
<b>Total Tax Liability:</b>	<b>\$137,172.23</b>

**See IRS Statement of Tax Liability attached hereto as Exhibit "B".**

6 Defendants aver that the above stated tax liabilities are liabilities of the Defendant, Vacation Charters, Ltd., and must be paid from funds collected by the Receiver in the operation and management of the business pursuant to this Court's Order of November 9, 2011.

7. In fact, a portion of the above stated taxes, specifically, for the period ending December 31, 2011, accrued during the period that the Receiver controlled the business.

8. The above stated tax liability is clearly a business debt to be paid by the Receiver within the scope of this Court's Order of November 9, 2011.

9. The Defendant requested Receiver to pay the balance owed to the Internal Revenue Service, however, the Receiver has placed said funds in escrow pending a Court Order directing Receiver to pay said funds over to the Internal Revenue Service.

10. As a result of the Receiver's failure to pay the taxes owed, the Internal Revenue Service has now pierced through the Defendant's corporate veil and is seeking payment directly from Louis DelRosso, and W.Jack Kalins, Officers and Directors of Vacation Charters, Ltd. See Exhibit "B" attached hereto.

11. On November 3, 2014, almost three (3) years subsequent to the 2011 tax liability and subsequent to this Court's November 9, 2011 Order, the Receiver, Ropa Associates, LLC, was replaced upon Petition of the Plaintiff, Stabilis Split Rock JV, LLC., with a new Receiver, specifically, Boutique Real Estate Advisors, LLC. See Stipulated Order attached as Exhibit C.

12. On December 22, 2014 without paying the tax liability, the Receiver, ROPA Associates, LLC, filed its Final Report with this Honorable Court.

13. An Order was entered by this Court on January 15, 2015 providing sixty (60) days for objection to said Report.

14. On March 15, 2015, the Defendant filed Objection to the Receiver's Account requesting that funds collected by the Receiver, being held in escrow by the Receiver, ROPA, from the Defendant's business pursuant to this Court's Order of November 9, 2011 be utilized to pay the Defendant's Internal Revenue Service tax obligation in the amount of \$137,172.23. A true and correct copy of said "Objection" is attached hereto as Exhibit "D".

15. The Receiver responded to the Defendant's Objection on July 20, 2015, stating the funds held by the Receiver are subject to the lien of the secured parties, specifically, Stabilis Split Rock JV, LLC ("Stabilis).

16. The Receiver avers in its Response to Objection that Stabilis has "refused to approve payment of the disputed tax amounts" and that Receiver "lacks authority to pay the disputed tax without written consent of Stabilis". See Response attached hereto as Exhibit "E".

17. Despite the appointment of the new Receiver, Receiver, ROPA has placed the disputed funds in escrow awaiting determination by this Honorable Court.

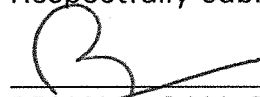
18. On August 25, 2015, this Court entered an Order Overruling the Objection to the Receiver's Final Report and directing the Defendant to Enter Appearance and filed a Motion seeking a determination regarding the disputed funds held in escrow by Receiver. See Order attached as Exhibit "F".

19. Defendant now files this Motion for an Order directing the Receiver to pay the escrow balance of \$137,172.23 to the Internal Revenue Service in

satisfaction of the Defendant's tax obligation due and owing to the Internal Revenue Service.

WHEREFORE, the Defendant, Vacation Charters, Ltd., requests this Honorable Court to enter an Order directing the Receiver, Ropa Associates, LLC, to release its escrow of \$137,172.23 and to pay such directly to the Internal Revenue Service to satisfy the tax obligations of the Defendant, Vacation Charters, LTD.

Respectfully submitted,



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BRIAN J. CALI, ESQUIRE  
Attorney for Defendant  
103 East Drinker Street  
Dunmore, PA 18512  
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COMMONWEALTH OF PENNSYLVANIA:

:SS

COUNTY OF ~~LACKAWANNA~~ CARBON

I, W. JACK KALINS, being duly sworn according to law depose and say that I am an authorized officer of Vacation Charters, Ltd., and that the facts set forth in the attached pleading are true and correct to the best of my knowledge, information and belief.

VACATION CHARTERS, LTD.,

BY:

W. Jack Kalins  
W. JACK KALINS

Sworn to and subscribed

Before me this 11th day

Of Sept., 2015

Christine Lindsey  
Notary Public

COMMONWEALTH OF PENNSYLVANIA  
Notarial Seal  
Christine Lindsey, Notary Public  
Kidder Twp., Carbon County  
My Commission Expires Nov. 6, 2017  
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

COMMONWEALTH OF PENNSYLVANIA:

:SS

COUNTY OF ~~LACKAWANNA~~:

*CARBON*

I, LOUIS N. DELROSSO, being duly sworn according to law depose and say that I am an authorized officer of Vacation Charters, Ltd., and that the facts set forth in the attached pleading are true and correct to the best of my knowledge, information and belief.

VACATION CHARTERS, LTD.,

BY:

*Louis N. DelRosso*

LOUIS N. DELROSSO

Sworn to and subscribed

Before me this *14th* day

Of *Sept.*, 2015

*Christine Lindsey*  
Notary Public

COMMONWEALTH OF PENNSYLVANIA

Notarial Seal

Christine Lindsey, Notary Public

Kidder Twp., Carbon County

My Commission Expires Nov. 6, 2017

MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing Motion has been served on September 11, 2015, by email to all counsel of record through the ECF system of the U.S. District Court for the Middle District of Pennsylvania.

**Counsel for Plaintiff**

**Stabilis Split Rock JV, LLC**

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Respectfully submitted,

Dated: September 11, 2015

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